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**REMARKS**

Claims 1-30 are pending in the application.

Claims 1-30 are rejected.

Claims 1, 12 and 21 are amended herein.

**35 USC 103(a)**

All pending claims in the application have been rejected under 35 USC §103(a) as being obvious in view of Havinis et al. (US 2003/0202521) or else as being obvious in view of Havinis and further in view of admitted prior art.

Applicants submit that the claims of the present invention are allowable over the prior art since the cited art fails to disclose all of the limitations of the claims as they stand.

Applicants request that their previous remarks submitted on May 23, 2007 be considered in connection with the instant response. In addition, with regard to Claims 1, 12 and 21, applicants have amended the claims in order to further clarify the implications of being able to act as an inbound proxy for internet to mobile phone calls – for instance, the ability to select a location dependent routable phone number for use in gateway selection, wherein the methodology enables a call path to bypass a callee's home MSC or gateway MSC depending on technology utilized. Applicants submit that the prior art does not teach or suggest those limitations as claimed.

In addition, the Advisory Action references paragraph 26 of the Havinis for selection of a location dependent gateway. With regard to the independent claims as amended, it is noted that the location dependent selection of a gateway is for the case of an internet call to a mobile phone which is not addressed by the reference in the claimed manner.

Additionally applicants submit that in the case of a PSTN to internet call, there is no teach or suggestion in the cited reference to utilize cellular numbers to

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denote internet telephony accounts, since a unified location management system is not used.

Based on the above remarks and the amendments to the claims, applicants submit that the claims have been shown to be allowable in view of the prior art and that the basis for any rejections has been overcome.

**Conclusion**

In view of the foregoing, allowance of all the claims presently in the application is respectfully requested, as is passage to issuance of the application. If the Examiner should feel that the application is not yet in a condition for allowance and that a telephone interview would be useful, he is invited to contact Applicants' undersigned attorney at 908 582-7584.

Respectfully submitted,

By: 

Matthew J. Hodulik  
Reg. No. 36,164  
Attorney for Applicant  
(732) 949-9742

Lucent Technologies Inc.

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